REMARKS

In view of the foregoing, the reasons for non-compliance having been removed, Applicants respectfully request consideration and entry of the August 1, 2006 Amendment (as hereby placed in compliance) in it's entirety. In view of the August 1, 2006 Amendment, Applicants respectfully submit that the application is in condition for allowance which action is respectfully requested.

CONCLUSION

For the above-stated reasons, this application is respectfully asserted to be in condition for allowance. An early and favorable examination on the merits is requested. In the event that a telephone conference would facilitate the examination of this application in any way, the Examiner is invited to contact the undersigned at the number provided.

THE COMMISSIONER IS HEREBY AUTHORIZED TO CHARGE ANY ADDITIONAL FEES WHICH MAY BE REQUIRED FOR THE TIMELY CONSIDERATION OF THIS AMENDMENT UNDER 37 C.F.R. §§ 1.16 AND 1.17, OR CREDIT ANY OVERPAYMENT TO DEPOSIT ACCOUNT NO. 13-4500, ORDER NO. 1232-5069.

By:

Respectfully submitted,

MORGAN & FINNEGAN, L.L.P.

Dated: August 28, 2006

Wan Chieh Lee

Registration No. 57,297

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